

*The Gap between Academic Accounting Research and  
Professional Practice*

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## **Abstract**

Different of View between researchers about whether or not is there a gap between the academic accounting research and Professional practice ? The Most of these views came to confirm the existence of a gap between the academic accounting research and professional practice , so the objective of the study is to determine the reasons of these gap and the treatment methods .

## **Introduction**

The impact of research in some disciplines is easy for the lay person to comprehend, such as in medicine where advances in medical procedures, development of new drugs and so on, result in benefits to society. For accounting, this impact is not so easily discernable. For instance, in the field of accounting there have been claims that research has become too far removed from the interests of the profession and practitioners. Researchers in turn point out the shortcomings of current professional practices. Indeed some of the accounting research community go so far as to consider that many practical issues of concern to professional accountants do not warrant the attention of researchers . (Parker , Guthrie & James ,2011, P.p.5-6 )

In recent times a number of commentators have indicated that accounting research has become insufficiently innovative and increasingly detached from practice and society. Associated with such concerns has been a flurry of recent special journal issues, editors' forums and papers on the apparent research/practice gap in accounting. Some commentators argue that the ultimate purpose of accounting research should be to improve accounting practice, rather than simply to describe or understand or critique it. Hence a gap appears to have emerged between the concerns of policy makers, practitioners and academics as to the need to identify the impact of accounting research and to establish links between research output, practice and social impact.( Ibid ,p. 6)

### **The Main Points of these Research are :**

- 1- Is there A gap between Academic Accounting Research and Professional Practice .
- 2- The Reasons for these gap .
- 3- Treatment Methods.

### **1- Is there A gap between Academic Accounting Research and Professional Practice :**

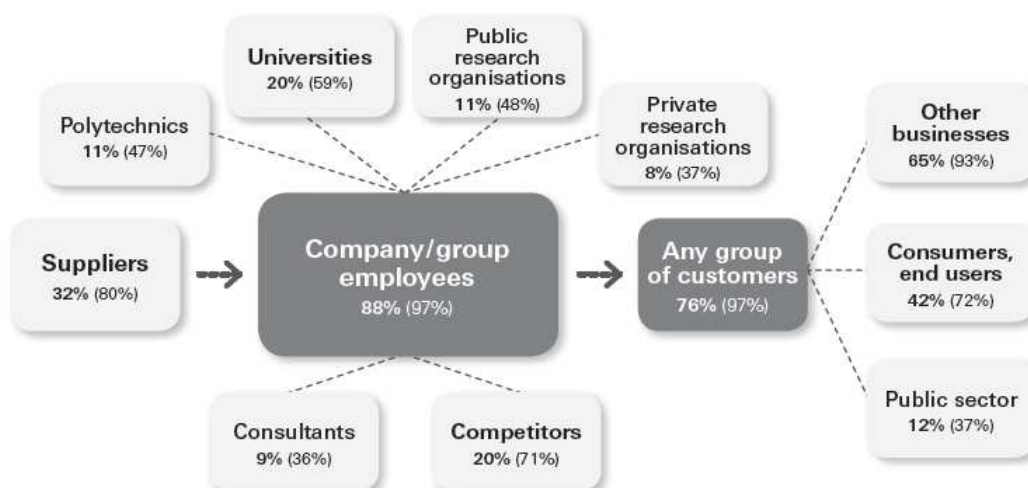
Different of View between researcher about the gap extent between academic accounting research and professional practice , then we have two opinion :

**First** : there is no gap between academic accounting research and professional practice , but there is A relation and there evidence are :

### **1- There is A Relationship between University Research and Firm Innovation (Roos&Pike ,2011,P.p39-40)**

The university-related part of the innovation system is one of the key providers of new knowledge. In spite of this, the role of the universities in the generation of direct firm level innovation is commonly overestimated. Only 20% of firms consider universities a very important source of information whilst 39% consider them important. The share of innovative firms cooperating with universities and other higher education institutions varies from 9% to 33%. Between 2% and 5% of firms consider universities an important source of innovation.

Figure 5: Sources of knowledge in innovation activities for firms



The percentages refer to the share of firms considering the information source important (the number in parentheses is the corresponding percentage). based on the results of a study by Kotiranta et al. (2009) shows universities contributing 20%, a Eurostat Community Innovation Survey found that the percentage of firms quoting universities and other higher education institutions as important sources of innovation varied between 2% in France and 5% in Finland. The same survey reported that the share of innovative firms cooperating with universities and other higher education institutions varied from 9% in Germany to 33% in Finland.

These numbers seem to indicate that the quantity of interaction far exceeds the quality of the outcome of the interaction from the firms' point of view. Simplistically one could say that half of those that consider universities an important source of innovation enter into cooperation with universities, and that around one fifth of those that enter into cooperation with universities succeed in generating an important innovation.

## **2- The Impact of academic accounting research on the accounting disciplines such as :**

### **a-The Impact of Academic Research on Financial Accounting**( Moehrle & et al ,2009 ,P.p 413-414 )

Academics have made countless contributions to the public debate as well as the current state-of-the-art financial accounting. Perusal of any high-profile financial statement analysis or valuation text will reveal countless citations that reinforce the academic contribution. we summarize several notable contributions in both the production of financial reporting information and the use of the information. Academics continue to play major roles in empirically evaluating alternative accounting rules, performance measures, and valuation approaches. Examples:

- Academicians also have developed models for the treatment of specific transactions. A recent example is the accounting for business combinations that are now accounted for under the "entity" viewpoint (SFAS No. 160) as opposed to the

"proprietary" view. Under the "entity" view, the basis of the balance sheet is the fair value of the full entity rather than the fair value of the controlling interest combined with the historical cost of the non controlling interest. Hugo Nurnberg (2001) articulated and supported the "entity" viewpoint in Accounting Horizons.

- Academics respond to every significant proposal offered for public comment by the SEC, the FASB, or the Financial Accounting Foundation. We direct readers to manuscripts produced by the AAA's Financial Accounting Standards Committee and published primarily in Accounting Horizons. These responses summarize relevant academic research findings to inform the regulator's deliberations, and provide analysis from a dispassionate perspective. On occasions, authors also provide some research-informed opinions. The SEC and the FASB have recognized the importance of considering the academic perspective in the establishment of the Academic Fellows programs that support individuals holding academic accounting positions with expertise in financial reporting and auditing. Each year the SEC selects a number of academics through a competitive process known as SEC Academic Fellows. The FASB recently adopted a similar program with the establishment of FASB Academic Research Fellowships. Individuals holding these positions have had significant influence on financial reporting and auditing issues and the way these are addressed. The FASB also hosts online office hours to allow academics to present findings from ongoing research.

**b- The impact of management accounting research on practice** ( Cuganesan , Gainsford ,2011, P.p.69-71 )

A number of reviews of Management Accounting Researcher have been conducted over the last few decades Largely in response to calls from academics such as Hopwood and Kaplan, a significant amount of empirically based work has produced a greater understanding of the factors that drive variation in management accounting practice and the effects of these both across organizations at a given point in time as well as longitudinally In addition to modeling and understanding

management accounting practice, management accounting researchers (and in some cases, consultants operating in similar areas) have sought to develop ‘major’ innovations that aim to improve management accounting practices. The most notable example of these has occurred in the area of costing and performance measurement. In the area of costing, activity-based costing was offered to remedy deficiencies in overhead costing practices and enable management accountants to provide cost information that reflected new and more complex manufacturing realities, in turn enabling more effective managerial decision-making. Later versions of these focused on activity-based management while the most recent evolution sees the practice of ‘time-driven activity-based costing’ being promulgated. While significant claims were made about the impacts these techniques would have on managerial decision making and organizational practice, these remain little used, with surveys of practice indicating low adoption rates across international contexts .

In the area of performance measurement, there have been several ostensibly new and different frameworks developed by researchers, practitioners and consultants alike, ranging from the ubiquitous balanced scorecard (BSC), to the performance prism, and encompassing a plethora of intellectual capital measurement frameworks. Of these, it is the BSC that has been the most popular in terms of use in practice, with some claiming it to be amongst the most influential management instruments of the 20th century even though a high degree of flexibility in implementation has been observed. With the exception of the BSC, evidence of Management Accounting Research having a considerable impact on practice through the development of ‘new’ management accounting techniques and practices is largely absent. More broadly, the set of practices labeled ‘strategic management accounting’ (SMA) were held out as reshaping management accounting practice and making it more relevant and valuable for organizations. Yet despite a significant period of time lapsing since the ideas underpinning SMA were first disseminated, ‘there is no compelling evidence that SMA is used widely in practice .

### **c- Impact of Academic Research on Auditing Practice (Moehrle & et al,Op.Cit., 419-421 )**

Auditing Practice, Research, and Education, A Productive Collaboration, published in 1995 through a joint effort of the AAA and the AICPA, set the objective of preparing a monograph "documenting the successes of prior, less-harried times when collaborative efforts produced 178). Their work illustrated the "rich heritage of practitioner/academician collaboration in periodic review of academic research for use by those in practice. The monograph also called for increased interaction with practitioners, the use of "academic research fellows" in practice, and integration of the research process into audit education. The collaboration between audit practitioners and academics began with the first auditing textbook, Audit Practice and Theory, published in 1912, by Robert H. Montgomery, a university instructor and founding partner at Lybrand, Ross Bros, and Montgomery (now part of PricewaterhouseCoopers). As audit research became a separate field of study, partnerships between academics and professionals in the field focused on the emerging needs of an expanding practice. Mautz and Sharaf's (1961) monograph The Philosophy of Auditing strongly influenced the development of audit research. This monograph played a role in the creation of several theoretical concepts in auditing including risk orientation, analytical procedures, and audit judgment. Their work "inspired many accounting academics to take a more serious look at auditing as a subject of scholarly interest".

Bell and Wright's (1995) monograph outlined audit research contributions in the areas of risk orientation, audit judgment, audit sampling, analytical procedures, and communications with and early 2000s.

Much early research in audit sampling resulted from collaborative efforts aimed at reducing tests of details and thus lowering audit costs. Practitioner/academician alliances formed in the 1950s, including initial work by John Neter, a Columbia University doctoral student in statistics with a graduate degree in accounting. Robert M. Trueblood, a partner at Touche Ross,

studied the use of sampling in auditing for a year at Carnegie Mellon University. His later involvement as chair of the newly formed AICPA Committee on Statistical Sampling focused on formulating standards in the area.

An accounting academician before working at the FASB, wrote a monograph titled Sampling in Auditing, which introduced the concept of sampling to Arthur Andersen during his employment there. Anderson and Teitlebaum (1973) are attributed with developing dollar-unit sampling, and Neter and Loebbecke's (1975) paper greatly contributed to the profession's use of statistical sampling in auditing practice. The extensive body of literature on audit sampling has influenced the measurement of risk.

#### **d- THE IMPACT OF RESEARCH ON ACCOUNTING INFORMATION SYSTEMS (Ibid ,P.439 )**

The accounting information systems (hereafter, AIS) community has a longstanding commitment to the application of research to practice , for example , the journal of Information systems has a practice section that systematically bridges practice and research .research in AIS brings theories from computer science artificial intelligence (hereafter, AI), and management information systems to the practical problems of accounting and auditing . at the same time , the AIS Research Community contributes to those disciplines.

**The Design of Accounting Information Systems :** A significant proportion of AIS research over the last couple of decades has considered the design of accounting systems that explicitly consider ontological representations of business processes . Sorter (1969 ) proposed early ideas on how accounting systems could record and report accounting events at the atomic level, relying on semantic representations of these events.

These systems would overcome many of the restrictions imposed by traditional double-entry techniques. McCarthy built on these foundations in accounting and then recent research in database and systems analysis to develop the REA model. Subsequent work by McCarthy, his colleagues, and other



researchers enhanced our understanding of the relationship between business processes and accounting system design. This work includes several studies that test aspects of REA and associated work in the laboratory. REA plays an important role in AIS education. More importantly for practice, it has also been influential in practical accounting the design of e-commerce systems and standards .

### **Reply to the previous opinion :**

1- Researcher see that the studies addressed the role of universities in achieving the innovation can be criticized as follows:

- Those studies did not specify which of the scientific fields that have contributed to the creation of this innovation.
- Did not specify the role of universities specially in developing countries in creating innovation.
- These studies indicated that the correlation between professional practice and accounting academic research is a strong correlation in some discipline in some country and weak in other discipline, but other studies have proved contrast of the previous studies in another country.
- in Survey run by these research found that the percentage of firms quoting universities and other higher education institutions as important sources of innovation varied between 2% in France and 5% in Finland and these percentage is very low & another study execute in Egypt illustrate that the responds of Questionnaire they received was 29% percent from all Questionnaire they send to firms , ( Dey , Colin R.,& et al ., 2007 , 65 ) it also very low percent , these results illustrate that the practitioners not interested with what academic researcher do .

2 - The attention of professional organizations, including the FASB with the academic research when it issued the standards is not accurate given that the conceptual framework has come defective, especially in the objectives which are:( FASB , statement 8 , 2010, P.p. 1-14 )

- Provide information on resources and the constraints on them.
- The change in the resources and constraints on them.

- Provide information on the adoption of performance on an accrual basis.
- Provide information on cash flows.
- Provide information on the change in economic resources and limitations, which did not result from financial performance. Where he was both the FASB & IASB that such information is of most users' needs, without reference to evidence that the provision of such information will provide most of the needs of users, although the existence of research has been to study the process to know the needs of users and among those studies Jekins committee in 1998, which has identified the needs of users in the following information: ( Jekins committee , 1998 )
- Financial information and non-financial.
- Analysis of the administration of financial information and non-financial.
- Information on the management and shareholders.
- Information and include future opportunities, risks and management plans for the future.
- The operating data and performance measures.

**From the above it is clear that there is a gap between the accounting academic research and professional practice only to the extent of the gap varies from one discipline to another and from one country to another.**

**The Second** opinion see that there is a Gap between Academic Accounting Research and Professional Practice and there evidence that the academic accounting research contributions to practice not widely recognized as evidence of the value of academic accounting research (McKerchar , 2011,P.59 ). So the research gap is never wider than when practitioners fail to turn to the accounting academy and its research findings for the development of practices, or when the academy fails to turn to practitioners for inspiration in identifying and developing research questions or interpreting results and contemplating their implications ( Chalmers & Wright , 2011 , P.59 ).

## 2- The Reasons for the gap between academic accounting research and professional practice : these reasons are :

1- Tilt (2010) captures the “schism” between the interests of academics and the interests of practitioners in the following:(Guthrie ,Burritt & Evans , 2011 ,P.14)

- Academics are considered elitists as they speak with their own jargon; they use complex mathematical formula; they shut out potential practitioner readers by doing this; the aim of the game is to publish at all ends, not to disseminate knowledge or improve practice.
- Practitioners are seen as not being interested in any challenge or debate or challenge to the status quo; they are reluctant to disclose their data, so they want us to help them but they will not let us into their firms.
- Practitioners often regard jargon as being pretentious. Academics suggest that when you have new ideas and exciting things, new terminology appears. Mathematical formulae are really useful because they are a form of shorthand and help clarity of thought .

2- Merchant(2007,P.p903-905) see that There are a three factors that contribute to the lack of Interdisciplinary accounting research (IAR) research impact on outsiders like me. First, some of the IAR research seems to be lacking in relevance, at least how we define relevance. Second, some of the IAR research, even when relevant, seems to make little or no contribution. Third, the findings of some of the IAR research, even when :

### ▪ **Lack of relevance**

The definition of relevance seems to be different from that of at least some of the IAR researchers in the debate. Some IAR researchers conclude that their studies are obviously relevant because they are studying actual practice. But studying actual practice does not necessarily mean a study is relevant to me. **To illustrate the meaning of relevance Merchant said** " I am a professor in a business school, a professional school which, by my definition, is highly applied. As an individual, I am curious about a lot of things; I

am not just career oriented. I'd like to know where the end of the universe is and what's beyond it. I'd like to know what causes autism, and what we might do to prevent the problem. And so on. But when I am in my business school professor role, and particularly when time is short and it's time to prepare to teach my next class or to design my next research study, my scope of curiosity narrows. I want something that I can use. That is relevance to me. Thus most of my curiosity is focused on things that have applicability. I want to learn how the accounting-related world works, what causes it to work in the ways it does and, importantly, how it can be made better. I teach theory and practice, and I define theory to include all "currently useful generalizations." My personal taste is for knowledge that I can use in the short-term. I want to read books and papers that give me something that I can use to improve my teaching in tomorrow's and next week's classes and my next couple of research projects. Clearly some academics, even those in professional schools, can and should take a longer view and do research that might pay off decades in the future, but I do not read much of that research. Fortunately, knowledge that is useful to me comes in many forms. I value new ways of looking at the world (e.g., frameworks), theories, surveys of practice, and examples that can be used to illustrate important principles. Good IAR research should be able to provide these kinds of relevant findings, but not all IAR research does".

▪ **Little or no research contributions**

Merchant impression that many of IAR papers, even ones that are focused on seemingly relevant topics, make little or no clear contribution. At the very least, we cannot see it. To conclude that a study has made a contribution, we want to know how the study has advanced our understanding. To help to understand the contribution, we want the papers' authors to explain what we knew before the study was conducted and what we know after. The difference, if there is one, is the contribution of that study. Only in rare cases do we believe a statement in a paper's introduction to the effect that "Little is

known about . . .” Even emerging practices, for example, seemingly a favorite topic of IAR researchers, emerged from somewhere, and their emergence is probably not very different from other practices that emerged somewhere at an earlier time, and were studied. Every researcher-asked question and every observed behavior reflects some expectation that the researchers had in their heads. we want to know if the researchers found what they expected. Without a connection to prior knowledge, a mass of new details does not provide a contribution. Papers need an anchor in order for the authors to be able to claim a finding as surprising. IAR researchers need to be willing to make generalizations. we accept that one strength of IAR is that it “fits the very situation of the organization.” That’s good. But we won’t advance much if we conclude that every situation is unique. The tangible output of exploration is new frameworks and theories. We also need some replication and refinement. For The frameworks and theories to be accepted, they must be tested in the same, as well as in different, settings. As the findings probably do not apply universally, their “boundary conditions” and situational contingencies must be explained. Too high a proportion of the IAR papers that we have seen are labeled as exploratory. Then there is too much “reinvention of the wheel” and not enough generalization. Too high a proportion of the IAR papers that we have seen seem just to provide merely one more example of theory that is already known. They conclude merely that Habermas or Foucault (or whomever) was correct.

Too high a proportion of the IAR papers that we have seen claim that one of their contributions is in providing a “thorough” investigation of the field. Nothing is thorough. All researchers must choose scope limitations and foci. Those should be made clear. Too high a proportion of the IAR papers that we have seen claim that one of their contributions is in providing rich, detailed description. Only in rare cases have we found that to be a strength of the papers. Most of the time we find it tedious to read rich description, even in areas

that are central to my research and teaching interests. In the budgetary sphere, for example, we know that notions of “top-down versus bottom-up budgeting,” or high or low budgetary participation, are simplistic. But as general descriptors of budget formulation processes, we have not found much better. In short, he don’t want to read just rich description. Authors need to boil all that complexity down into simpler statements of theory that have some general applicability. we need parsimony, not more complexity. If a better understanding of budgeting could come by seeing it through the lens of a “justice” or “structuration” model, just to pick two possibilities, then we would be interested. But he need to has that understanding explained to me in terms that we can comprehend.

Accounting may, indeed, serve thousands of purposes other than those of decision facilitation and influencing. By now that is a well established and agreed upon “fact.” we teach cases to our MBA students showing, for example, that managers are using purposely distorted cost accounting allocations to manipulate sales peoples’ behaviors (e.g., to ensure that they will not give away profit margins) or overly complex systems to maintain a power base (e.g., by being the only person who really understands what is going on). But these are generally only interesting sidelights, noise in the greater milieu, so to speak. we teach cases describing these atypical situations to expand my students’ horizons, to teach them how to think through the complexity of real situations and how to deal with unusual situations that they may encounter at some point in their careers. But the focus of my teaching, and research is on what my many years of observing practice suggest to me are the most common, core purposes and uses of accounting. Perhaps IAR researchers are focusing mostly on the exceptions. How many of the potentially thousands of uses of accounting are important? Where should be spending our limited research resources?

- **Poor communication**

Many IAR papers seem to fail to communicate to audiences

that are not IAR insiders. we think there are three root causes of the communication failures: unusual paper organization, a celebration of ambiguity, and an excessive use of jargon.

To mainstream researchers, the organization of many IAR papers hinders communication. With but rare exceptions, all mainstream accounting research papers use the same outline. They start with a motivation for the study. They then include sections describing theory development/literature review, research methods, findings, and conclusions. That consistent method of organization makes it easy to read the papers. The sections fit together tightly, and readers know exactly where to find what they are looking for. Most IAR papers seem to be organized differently, and their organization is inconsistent.

The explanations from IAR researchers, such as to the effect that standard modes of paper organization are suitable only for those using “unreflexive theories.” But he was not convinced by that argument. Remember that the a field of research practitioner, even one who has engaged in “exploratory” field research. we still believe that the best way for me to communicate my field research contributions is to use a traditional paper outline. to explain up front why our topic is important to study. Then we explain what we expected to find when we went into the field and what we found. If we found only what we expected, we have only a replication, which is not very interesting. But, fortunately, we usually find something novel, and maybe even surprising, that allows me to claim that we are contributing something substantive to the field. If some findings and, hence, investigations, were totally unexpected, then explain them in free form in a latter section of the paper, which is titled something like “Further Explorations.” Any material deviation from this paper-writing outline makes it harder for mainstream researchers, at least, to follow the logic and to understand the contributions. A **second** problem causing communication difficulties is that many IAR researchers seem to value ambiguity. Ambiguity is not a desirable quality

of research papers. We need precise understandings of the phenomena observed in at least an important subset of settings. If an IAR paper claims that there are complex interacting forces at work, we want to know precisely what those forces are, what causes them, what affects their incidence and effects, and eventually how we might go about measuring all of these concepts so that we can take the next research step—empirical testing of the theory. If all that is not known at the end of a study, the researchers can provide a list of limitations. But this lack of knowledge is a limitation, not a strength, of the IAR approach. Researchers can muck around in the detail for some time, but at some point they need to decide, and focus on, what is important.

**A third problem** causing communication difficulties is IAR papers' tendency to make excessive use of unnecessary (?) jargon. Researchers in all fields communicate through their own preferred vocabulary, which is referred to, often disparagingly, as "jargon." we accept that jargon facilitates communication with those who are part of the field. It provides an efficient, shorthand way to communicate precise meanings concisely. But it hinders communication with people outside the field. In order to be able to communicate with researchers in the U.S. mainstream, we have had to become comfortable with terms such as principal, agent, decision rights, moral hazard, adverse selection, information asymmetry, and informativeness. But we believe that is necessary if we want my arguments to be widely understood. Although some IAR insiders might not even perceive it, IAR writings tend to be heavily laden with technical jargon that mainstream accounting researchers are not familiar with. In the literatures that we read on a regular basis, a rarely if ever encounter words such as ontology, epistemology, positivism, postmodernism, constructionism (or deconstructionism), ethnomethodology, dialogical endeavour, re-contextualization, polycentrism, nomothetic, reflexivity, idiographic theory, or even interpretive research. Using these words probably allows IAR insiders to communicate



effectively and efficiently with one another, and it certainly makes them appear learned. But it doesn't do much to communicate to me and, presumably, to other outsiders to this literature. The jargon makes the IAR papers difficult for outsiders to read. Reading these papers requires considerable effort, which few people are willing to exert. And even if they were willing to expend considerable effort, they would undoubtedly miss a significant proportion of the content. We will invest the time needed to learn the IAR jargon if we perceive it to be worthwhile either in improving my understanding of the phenomena in which we are interested or in increasing my chances of getting my research accepted by the highly ranked journals. But so far we have not seen the value.

3- The effect of specialization is even more profound between academics, practitioners, and users because the analysis of accounting issues has become more sophisticated. Only those professionals who have the technical background are able to effectively interpret the analyses. Over the last 30 years, the increased use of computerization and sophisticated analytical techniques in research has led to such specialization that practitioners often do not have the necessary back-ground to read or understand academic writing. Even among academics, different applications or perspectives on these complex research techniques can lead to radically different positions on the impact of accounting information or regulations. Similarly, cost pressures have made practitioners become specialists to the extent that a fair amount of experience is necessary to appreciate the demands of their work. These specialization factors contribute to a "perceived gap" between practitioners and academics. Therefore specialization is a factor that will contribute to a low consensus toward research (Swanson & Gross,1998 ,P. 472).

4- Academic contributions to practice not widely recognized as evidence of the value of academic accounting research ,

because (in some cases) the innovations were introduced to practice so long ago that their source has been forgotten? Is it because they are each used in a specialized area of the business world, so that practitioners may only encounter one or two in their field? Or is it because academics fail to **teach about the research itself**, and only pass on to future practitioners the tools and techniques that research has contributed?. The latter explanation is the most likely, and it behoves academics to include an awareness of the history and outputs of academic accounting research into their lectures and textbooks. Such material could inspire future generations of researchers, and create an appreciation of the benefits and limitations of accounting research, as well as train all accountants in methods of systematic enquiry and discovery. (McKerchar , Op.Cit.,P.61 ).

**In addition to the above researcher believes that there are two other reasons affect on the gap namely:**

- 5- Approaches, which adopted by academic researcher, where we have two approaches , the first is normative approach and the second is positive approach or the positive theory, the first approach identify what the practical application should do so as to achieve specific objectives of accounting, the focused of this approach on trying to find general concepts to meet the supposed needs of the accounting information users without addressing the problems associated with application and practice of accounting, while the second approach is the positive approach who explain why administration's choice accounting policy without the other and thus can predict the behavior of the administration and influence on it , thus the approach concern with professional practice without being given the another attention to development the practice. ( **watts & Zimmerman , 1990 ,P.p.131-156 )**

**From the above clear that the academic researchers adopted the approach without the other will lead to a gap between academic accounting research and professional**

**practice .**

6- The culture of the society considered one of the reasons of the gab between academic accounting research and professional practical , **If the culture of the community interested with scientific research , this will be reflected certainly reduce the gap between academic accounting research and practical application , the community means all stakeholders starting from academic research , and ended with practitioners , including professional organization , scholars , policy makers , professionals and publishers .**

### *3-The Treatment Methods*

The efforts of researchers and professional organizations in the area of narrowing the gap between academic accounting research and professional practice in the following :

**1- The Association to Advance Collegiate Schools of Business (AACSB) International Impact of Research Taskforce , include seven specific initiatives designed to address the research gap. The themes contained within these recommendations are discussed below. The actions and strategies currently occurring are identified, as are the roles that the various stakeholders need to assume to advance the relevance of accounting research: These initiatives are :** (Chalmers & Wright , 2011,P.p62-66 )

**•Creating incentives for greater diversity in institutional missions and faculty intellectual contributions, and demonstrating their impact on targeted audiences (AACSB Recommendations 1 & 2)**

The predecessor to Excellence in Research for Australia (ERA), included a requirement to demonstrate research impact. The definition of impact included: (1) engaging with end users to disseminate the outcomes of the research to address issues; (2) adoption of research by end users (e.g., new policies, practices, legislation); and (3) social, economic, environmental and/or cultural benefits enjoyed by the wider community as a result of the research being adopted. An impact statement for each research group was required. This criterion was removed in the ERA assessment with research primarily assessed on discipline-based scholarship using articles in peer reviewed academic journals. Re-including research impact would widen the definition of research and might encourage academics to engage in research outputs beyond academic publications targeted to peers.

**•Strengthening the linkage between scholarly inquiry and education in degree and non-degree programs (AACSB Recommendation 3)**

Considering the relationship between accounting practice, education and research is paramount when contemplating the

advantages of academic and practitioner collaboration . Even to discuss the research practice gap in isolation of education is remiss. There are two aspects to the gap: a research practice gap, and a research education gap. discusses the research education gap, arguing that education programs' focus on technical accounting issues at the expense of developing a foundation to reason, identify and analyze issues and resolve conflicts, limits the impact of research on practice. This is an early diagnosis of a problem in the United States that is also found in Australia. As mentioned above, accounting academics have limited the inclusion of academic research and its findings in their curricula, to the obvious detriment of bridge-building between practice and the academy. Has the gap been widened by the current state of accounting education in Australia? Confronted with external pressures arising from a global and competitive market, has the emphasis switched from accounting education to accounting training, thereby limiting graduates' exposure to research? How can our students, the future practitioners, appreciate and understand research if their education is devoid of research engagement?

Academics must be encouraged to engage in research-led teaching. This is broadly defined as an approach to teaching and learning that integrates student-centered pedagogies, discipline-based research and research practice. Managing the research education gap will assist in bridging the research practice gap. Further, professional bodies and accrediting bodies must recognize the value of a rounded accounting education encompassing technical skills, research understanding and scholarly inquiry.

**•Developing an awards program to recognise and publicise high-impact research(AACSB Recommendation 4)**

The need for communication was previously discussed. For the accounting academic's research to be utilized, it is first necessary to ensure that the research findings are diffused throughout the practitioner community. Publicly recognising outstanding contributions of accounting academics to practice is an important and effective way of communicating the value of

research.

**•Developing mechanisms to strengthen interaction between academics and practitioners in the production of knowledge (AACSB Recommendation 5)**

identifies and evaluates five strategies for achieving more engaged and engaging research scholarship. The strategies include involving practitioners as: (1) data sources; (2) recipients;(3) endorsers; (4) commissioners; and (5) co-researchers. The involvement by practitioners in these various strategies ranges from low to high, respectively. In accounting, the academy does interact with the profession. Examples include teaching-related activities, such as professional programs and textbook programs; standards-related activities such as positions on regulatory bodies, submissions to enquiries, and advocacy in the media; and practice-related activities such as roles with professional associations, secondments and sabbatical employment. The academy does co-produce research with practitioners, as evidenced by instances of accounting practitioners taking the roles of data sources, recipients, commissioners, endorsers and co-researchers of joint projects. For example, behavioural research often uses practitioners as subjects. Some journals such as the Australian Accounting Review have a specific mandate to connect business and intellectual thought, and to promote articles by leading practitioners and researchers. Businesses committing to cash and in-kind contributions to an Australian Research Council Linkage grant application are an example of endorsing and supporting research. However, such engagement often operates at an individual academic level and the stakeholders do not necessarily see the aggregation of these engagements to appreciate the extent of collaboration that does occur. On the other hand, in spite of these examples of engagement, there are reasons why it is limited. The existence and popularity of extensive high-quality electronic databases have reduced the need for empirical archival researchers to use practitioners as data sources. Nevertheless, for case-based, survey and experimental researchers, access to practitioners and their data

responses or participation is paramount. To foster support for such research from the practitioner community requires strong and carefully managed networks, and a research agenda that is of direct and immediate interest to practitioners. An impediment to practitioners commissioning research is the divergence in their need for a timely product, and the researcher's need to independently and robustly conduct the research constrained by a timetable that also includes teaching and other duties.

The co-production of research is less prevalent. It is rare for practitioners to appear as authors on discipline-based research for several reasons. First is that issues of common concern to academics and practitioners, on which they might be co-researchers, are traditionally less likely to be published in academic journals. To the extent that such research is conducted, it may be published in practitioner focused journals, which do not seem to attract the attention or the credit necessary for an academic's reputation and career enhancement. Second, co-production may be difficult to distinguish from (unpaid) commissioned research, and the academic may lose their independence in determining the direction of the project in exchange for access to confidential data or other key elements that the practitioner is able to contribute. Finally, co-production is rare because practitioners are not trained in the language or tools and techniques of research analysis. supporting the explanation for the lack of co-production, commenting that 'practitioners do not understand the mathematics and statistics that characterises much contemporary research'. Consistent with the call for more research-led education mentioned earlier in this chapter, they propose research training for practitioners as a means of overcoming this gap in understanding and communication.

- **Making recommendations to the business and journal community designed to highlight the impact of faculty research (AACSB Recommendation 6); and disseminate information about best practices for creating linkages between academic research and practice (AACSB Recommendation 7)**

In some regards, the research gap can be described as a communication gap. Increasing awareness of the contributions of accounting research to the efficiency and effectiveness of practice will make some inroads into 'bridging the gap'. We believe that if the practice community more fully understood the immense practical value of academic research, it would be willing to invest even more to support the expensive proposition of developing and retaining doctoral-trained accounting researchers.

**2- The study of(Gurthrie, Burritt & Evans 2011,P.p.15-16) determine the role of researcher , practitioner & publisher to narrow the gap as follow :**

**The researcher role**

In summary, the role of the accounting academic remains as one of critiquing, challenging, and engaging in debate. This role is as important as producing practically useful research. As Evans (2010) argues, what counts as knowledge will remain as contested and needs to be debated and negotiated between the profession, policy makers, practitioners and accounting academics, while preserving the researcher's role and right of independence and critical thought. This is occasionally evident, for example, through collaboration between professional accounting bodies and academics to produce sponsored research, sponsored specialized conferences and public policy contributions.

There is, in some quarters, an emerging recognition that collaboration between academic research and practice is an important, but not sole determinant for research. As argued above, a crucial key role of academics remains: namely to critique, debate and challenge the status quo. This is an essential path to improving the lot of stakeholders, be they investors, minority groups, employees, communities, accounting practitioners, government policy or societal conditions.

We still contend that accounting research needs to be socially, politically and institutionally contextualised, theoretically informed, embracing of interdisciplinary, and representative of long-term thinking. Without a persistent focus



on social, political and organizational settings, academic accounting research will become lost in a myopic obsession with accounting technologies and practices so that the potentially wider societal contribution will fail to emerge.

Accounting research can affect society in numerous ways. First, accounting education is a conduit for disseminating ideas that are infused into practice by graduates. Second, regulators and decision-makers should be informed by research when evaluating decisions. Third, accounting research can affect society through thought leadership. Various stakeholders, including academics, academic institutions, professional and accrediting bodies and practitioners, seek a heightened relevance of accounting research for the benefit of society. Importantly, the responsibility for appreciating and enhancing the relevance of accounting research is one that must be shared by all stakeholders

### **The practitioner role**

The role of the practitioner is to seek out academic research results that add value to the businesses of clients or to the practice itself and its business performance, or to the enhanced credibility and longevity of the profession of which the practitioner is a part. Practitioners can provide the demand for, and encourage relevancy in, academic research outputs.

In addition, the interface between practitioner and academic is moderated through the practitioner's need for high quality student graduates. The students leave university with competencies, skills and worldliness and move into the practicing part of the profession equipped to conduct daily operations for financial gain, yet able to think creatively about the future of the profession and to value the services offered by accountants to society.

The provision of resources, monetary and in kind, provides a third avenue of discourse between practitioners and academics, in which practice-based theoretical developments are studied and a pragmatism that is not always evident in academic research output can be encouraged.

### **Making visible the publisher's role**

Another moderator, the publisher of academic articles, is complicit in the pursuit of high quality rankings so prized by academics and despised by practice for its lack of relevance. Publishers are the 'elephant in the room'. Some are insightful and engaged in the debates about the practitioner

– academic researcher interface. For instance, the Emerald publication Strategic Direction provides a management information resource for strategic thinkers. An Emerald team scans through 400 management journals in the world and distils topical management issues and implications for senior managers out of the research. Perhaps practitioners and the profession could encourage publishers to expand this function to establish, through 'practitionerisation' of academic work, the credibility and ranking of all academic accounting research output as a way to improve impact? A top-level journal could rapidly become a lowly ranked journal, if impact on policy or practice was incorporated in the submission requirements of publishers.

Not all published output can be expected to be directly relevant to practitioner or policy needs but this does not stop a ranking process based on impact to parallel the academic ranking process to help bring the worlds together.

**3- Began with society problems to increase the convergence between academic & practitioners Such as :** ( Burritt & Tingey ,2011 ,P.p.110-115; Magarey ,2011 ,P.p120-123 )

- In the sustainability and carbon areas by demonstrating how practitioners can add value to businesses and for their clients as part of transdisciplinary teams trying to address these critical issues, rather than as stand-alone experts concerned only for the financial
- Through the development of carbon accounting and reporting techniques in spite of politicisation of issues affecting the vast majority of Australians through carbon taxes and emissions trading schemes
- Through the development of water accounting in the face of poorly constructed and inequitable water allocation schemes, etc.

- The behavioral research problems which need co-operation between academic research and practitioners ( Swanson , Gross , Op.Cit.,P.481 )

4- **Grants** : The professional bodies already play an important role in promoting tax research in Australia through grants, conference sponsorship, commissioned research and linkage funding agreements. The bodies and their members have been supportive of research through participation in surveys, focus groups and other data collection means, and in the publication of research findings in professional journals. Going forward, identifying areas of research that are of mutual interest and benefit to researchers and practitioners is critical, as is engaging in continuing dialogue about the priorities, opportunities and future directions of tax research (McKerchar , Op.Cit.,P.56 ).

**Additionally to the above solutions The researcher suggest two methods to narrow the gap**

- 5- Using both of the normative approach & positive approach in academic accounting research , Because each of them is the Assistant to the each other that help us to narrow the gap .
- 6- Increase the role of the state through increasing the allocation for scientific research in the state budget that is linked to problems of practical application .

**Conclusion**

There are different of view between Researcher about is there a gap between academic accounting research and professional practice . the study take the two opinion and find there is a gap between academic accounting research and professional practice and we analyze the reasons of the gap and also the treatment methods but we must say in some cases a bridge exists, and needs to be highlighted through effective meetings and communication. In other cases, a bridge needs to be built, changing academics by challenging them to address problems of relevance to practice, and changing practitioners by educating them about the contributions of academic research. The key to all suggestions is getting all of the stakeholders together, talking about research, critiquing the contributions and uses of existing

research, encouraging better use in the future, learning from the other side, and working cooperatively for our mutual benefit.

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